



# Revenue Interim Committee

## 67th Montana Legislature

### SENATE MEMBERS

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MARK THANE  
JEREMY TREBAS  
TOM WELCH

### COMMITTEE STAFF

MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
KATYA GROVER, Secretary

## AGENDA

### Thursday, September 15, 2022 State Capitol Room 137 and Zoom

- 8:00 1. **Call to Order – Roll Call** – Sen. Jill Cohenour, Presiding Officer
- 8:05 2. **Economic Impact of MEDIA Act Tax Credits**
- a. Estimated return for increased credit amounts – Gina Lavery, Econsult Solutions
  - b. Public comment\*
  - c. Committee action (if any)
- 8:30 3. **Tax Credit Review**
- a. Student scholarship organization reporting requirements – Megan Moore, Committee staff
  - b. Ideas for revising education credit donation system – Tony Zammit, DOR
  - c. Bill drafts – Megan Moore
    - i. TC-01: Revise tax credit review schedule
    - ii. TC-02: Lottery system for innovative education credit donations
    - iii. TC-03: Limit innovative education credit donations to a school district
  - d. Public comment\*
  - e. Committee work session
    - i. Student scholarship organization credit recommendation
    - ii. Innovative educational program credit recommendation
    - iii. Request legislation (if any)
    - iv. Adopt final report
- 9:45 4. **Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report – Jaret Coles, Staff attorney
  - b. Public comment\*
- 10:00 **Break**
- 10:10 5. **HJ 36: Residential Property Taxes**
- a. Updated cost estimates for property tax relief proposals and overview of bill drafts HJ36-01 and HJ36-02 -- Megan Moore, Committee staff and Dylan Cole, DOR
  - b. Monthly property tax payments – Megan Moore
  - c. Updated residential property tax brochure and draft final report – Megan Moore
  - d. Public comment\*

- e. Committee work session
  - i. Brochure
  - ii. Adopt final report
  - iii. Bill drafts
  
- 11:30 6. **Property Reappraisal Mitigation Planning**
  - a. Timeline for data and possible 2023 session planning – Megan Moore
  - b. Update on LFD property tax model and its use for reappraisal – Nick VanBrown and Julia Pattin, Legislative Fiscal Division
  - c. Public comment\*
  - d. Committee discussion
  
- 12:15 7. **Miscellaneous Committee Legislation**
  - a. Bill drafts – Megan Moore
    - i. RIC-02: Repeal gray water abatement
    - ii. RIC-03: Align eligibility period in 15-30-3005
  - b. Public comment\*
  - c. Committee action
  
- 12:30 8. **Public comment\*** on any topic under committee's jurisdiction
  
- 12:45 **Lunch** (provided to committee)
  
- 1:00 9. **Revenue Estimating & Monitoring**
  - a. Fiscal year-end report – Sam Schaefer, Legislative Fiscal Division
  - b. Overview of U.S. and Montana economies – Alex Minelli and Karl Kuykendall, IHS
  - c. Economic overviews related to revenue estimates
    - i. Montana economic outlook – Patrick Barkey, Bureau of Business and Economic Research
    - ii. Montana labor trends -- Barb Wagner, Montana Department of Labor & Industry
    - iii. Agriculture -- Kate Fuller, Associate Professor, Montana State University
    - iv. Oil and gas -- Alan Olson, Executive Director, Montana Petroleum Association
  - d. Public comment\*
  
- 3:30 **Break**
  
- 3:40 10. **Agency Monitoring: Department of Revenue** – Brendan Beatty, Director
  - a. Tax collections for remote workers
  - b. Appraisal technology pilot projects
  - c. Major case update
  - d. Tax haven report
  - e. Grow Montana Jobs Credit report
  - f. Agency bill draft requests
  - g. Public comment\*
  - h. Committee action on agency bill draft requests

- 4:40 11. **Committee-Requested Topics: Intangible Personal Property Exemption** – Doug Roehm, Centrally Assessed and Industrial Taxes Unit Manager, DOR
- a. How other states treat goodwill
  - b. Criteria for determining whether intangible personal property exemption should be higher
  - c. Public comment\*
- 5:00 12. **Administrative Matters**
- a. Final meeting date
- 5:15 13. **Adjourn**

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The public may attend the meeting and offer public comment in person in the Capitol or provide public comment either remotely via Zoom or in writing.

To offer public comment via Zoom during the meeting, please submit the [online form for remote participation](#) by **5 p.m. on Wednesday, September 14**. You will receive an email with the login information by midnight the night before the meeting. At the time specified on the agenda for public comment, the presiding officer will call for public comment from people attending in person and people attending via Zoom. The committee may be slightly ahead of or behind the time scheduled for public comment on the agenda.

Written public comment may be submitted either through the [online form for written comment](#) or by sending the comments to Megan Moore, P.O. Box 201706, Helena, MT 59620.

*\*Public comment provided in person or remotely at a committee meeting is a public record that is videotaped, archived, and available on the Internet. Public comment submitted in writing at a committee meeting is a public record that will be posted to the legislative Web site as part of the minutes log for the committee meeting.*

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